

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: CJ & Margaret Rady
DOCKET NO.: 04-23593.001-R-1
PARCEL NO.: 04-26-307-013-0000

The parties of record before the Property Tax Appeal Board are CJ & Margaret Rady, the appellants, by attorney Rusty Payton of the Law Office of Rusty Payton, Chicago; and the Cook County Board of Review.

The subject property is improved with a split-level, frame and masonry constructed, single family dwelling that contains 2,190 square feet of living area. Features of the home include central air conditioning, a fireplace, a partial basement and a 2.5 car attached garage. The dwelling is 42 years old. The property is located in Glenview, Northfield Township, Cook County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptions, assessment information, and copies of photographs of four comparables. The appellants also submitted a map depicting the location of the comparables within approximately ½ to 1 mile of the subject property. The comparable properties were described as being improved with multi-level single family dwellings of frame and masonry exterior construction that ranged in size from 1,890 to 2,117 square feet of living area. These dwellings ranged in age from 40 to 41 years old. The appellants indicated each of the comparables had a partial finished basement. One of the homes was described as having central air conditioning and two had fireplaces. These properties had total assessments ranging from \$48,177 to \$51,520 and improvement assessments ranging from \$30,867 to \$35,855 or from \$14.97 to \$18.58 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$35,828 or \$16.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	11,663
IMPR.:	\$	43,508
TOTAL:	\$	55,171

Subject only to the State multiplier as applicable.

\$55,171 was disclosed. The subject property has an improvement assessment of \$43,508 or \$19.97 per square foot of living area. To demonstrate the subject property is being equitably assessed the board of review submitted information on four comparable properties. The comparables were located within three blocks of the subject property. The properties were improved with split-level single family dwellings of frame and masonry exterior construction that ranged in size from 1,836 to 2,050 square feet of living area. The dwellings ranged in age from 41 to 42 years old. Each of the comparables had a partial or full basement, three had central air conditioning, three had one or two fireplaces and each had an attached two-car garage. These comparables had total assessments ranging from \$52,549 to \$54,261 and improvement assessments ranging from \$38,415 to \$42,423 or from \$20.08 to \$20.93 per square foot of living area.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The record contains eight assessment comparables submitted by the parties. The Board finds the best evidence contained in the record are the equity comparables submitted by the board of review. Of these comparables three were most similar to the subject in location, size, age, style and features. These three comparables had improvement assessments ranging from \$20.08 to \$20.70 per square foot of living. The subject property has an improvement assessment of \$19.87 per square foot of living area, which is below the range established by the three most similar comparables. The Board gave less weight to the appellant's comparables due to their differences from the subject in location as well as size for two of the comparables.

In conclusion the Board finds a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.